THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE S. ANANDA REDDY

Date: 31—10—2005

W.P. No. 21839 of 2005

Between:

Ch. Rama Rao

…petitioner.

a n d

The Dy. Commercial Tax Officer-I,

Karimnagar and another.

…Respondents.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE S. ANANDA REDDY

W.P. No. 21839 of 2005

O R D E R: (per Sri B. Sudershan Reddy, J)

The writ petition, in our considered opinion, is totally misconceived since the petitioner had chosen to challenge the consequential demand notice without challenging the order of assessment. There is no provision requiring a prior show-cause notice before issuing demand notice in Form No.4.

The averments made in the affidavit filed in support of the writ petition are bereft of any particulars. The averments do not disclose any cause of action requiring this Court's interference in exercise of its jurisdiction under Article 226 of the Constitution of India.

Writ Petition fails and shall accordingly stand dismissed.

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B. Sudershan Reddy, J.

_____ **S. Ananda Reddy, J.**

Date: 31—10—2005.

MVB.